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volume on The International Law and Diplomacy of the Russo-Japanese War, as well as articles in the *American Journal of International Law* on the Calvo and Diago doctrines. "The Essentials" will add to his reputation and make for him many new friends.
G. E. S.

The Inheritance Tax Law; Containing All American Decisions and Existing Statutes. By Arthur W. Blakemore, of the Boston Bar, and Hugh Bancroft, formerly District Attorney, Northern District of Massachusetts. Boston. The Boston Book Co. 1912. pp. 1376.

Inheritance taxes, though imposed by the Emperor Augustus in ancient Rome, and even by the Egyptians in the seventh century before Christ, are a comparatively recent development in our country. Pennsylvania in 1826, so our authors tell us, was the first of our States to impose such a tax; while there was no general movement in this direction until about 1891, when Connecticut and Massachusetts, among others, passed their first succession tax statutes; and many of our States have yet to adopt this most commendable method of paying our debts to our government. Hence, the authorities on this subject are few, and there is room for a careful review, like the volume under consideration, of just what has been accomplished by courts and legislatures in creating a law governing inheritance taxation. The authors do not attempt to state what the law should be, or even to formulate a comprehensive system of correlated parts and expound that as the present law. That is left to some future writer, but the present work accomplishes well the pioneer task of setting forth, as our authors tell us, "all the American decisions and existing statutes". Consequently, when read as a treatise on the law it is a little confusing, for cases seem to come tumbling one after the other in wild abandon. But as a work of reference, especially to the probate lawyer, it is of well-nigh invaluable assistance, for here he has all the material on the entire subject at his very fingertips. And it is designed, as the preface says, not only for the lawyer, but also for the banker and the investor. To this end are printed all the existing statutes of the States, tables of the more important corporations, and other matter of material aid to lawyers and laymen, among which a chapter on "Methods of Avoiding the Tax" must not be overlooked.

The first part of the book contains a general treatise on the subject, while the second part, which comprises three-fourths of the whole volume, contains the statutes annotated of each State. The history of each State statute is traced from its original form down to the law as it stands after the legislation of 1911, together with the judicial decisions thereon. This part is most valuable, for one discovers here at hand without the trouble and expense of an extended search all the law of a particular State on the subject. The book is printed in an attractive form with varied type; but it may be questioned whether the plan of placing the notes after each section instead of at the foot of the page is not confusing; and one may search in vain for a table of the cases cited. An excellent index adds materially to the value of the book. We may safely predict that its usefulness as a saver of time and labor in a realm which is becoming of more importance every year will make this volume an important addition to the lawyer's library.

C. E. C.

A Short History of English Law from the Earliest Times to the End of the Year 1911. By Edward Jenks, M.A., B.C.L. Little, Brown and Company. Boston. 8 vo., pp. 390.

Mental recognition has been accorded to the lasting effects of Pollock and Maitland in their interpretation of the history of English law. Others before them have entered the same field with varying degrees of success and there is consequently no scarcity of works which aim to exhaust the material of English legal history on a basis of philosophical research.

The complex details of English law are quite enough to prove serious obstacles to those writers who may proceed without limitation. But the difficulties of the task are quite obviously heightened when it is necessary to place the story of legal progress within a restricted compass. This has been done with unquestioned success by Professor Jenks.

The book possesses the rather uncommon quality of being concise and readable, without slighting the paramount necessity for scientific accuracy in explaining the technicalities of the law's development. The student will find particular assistance in the section dealing with the intention and ultimate effect of the